



EXPRESS MAIL LABEL NO.: EV 923014395 US

UNITED STATES PATENT AND TRADEMARK OFFICE

Title: Intranasal Delivery System
Applicant: Steven J. Penner and Randal W. Sebring
Application Number: 10/089,224
Filing Date: March 27, 2002
Group Art Unit: 3763
Examiner Name: Manuel Mendez
Attorney Docket Number: HeskaUSNP
Assignee: Heska Corporation

LETTER OF TRANSMITTAL

Mail Stop Issue Fee
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Commissioner:

Enclosed for filing are documents as follows:

1. A Fee Address Indication Form pursuant to 37 C.F.R. §1.363 (1 page(s));
2. A Part B - Fee(s) Transmittal form PTOL-85 (1 page(s)) along with a firm check payable to the Commissioner of Patent and Trademarks in the amount of \$700.00 and a PTO-2038 (1 page(s)) in the case of any deficient fees due on the issue fee in the above-identified application;
3. This firm Letter of Transmittal (2 page(s));
4. Certificates of Express Mailing for each document; and
5. a Postcard Receipt for return to the undersigned.

Please note:

All right title and interest in United States Patent Application No. 10/089,224, filed March 27, 2002, is owned by Heska Corporation.

I have this 28 day of February 2007, either myself personally, or through my direction of staff at this office, deposited all of the items listed in this Letter of Transmittal with the United States Postal Service as Express Mail, postage prepaid, in an envelope addressed to:

Mail Stop Issue Fee
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Please process the enclosed documents and return the enclosed postcard receipt.

Direct all correspondence to:

**CR MILES, P.C.
405 Mason Court, Suite 119
Fort Collins, CO 80524**

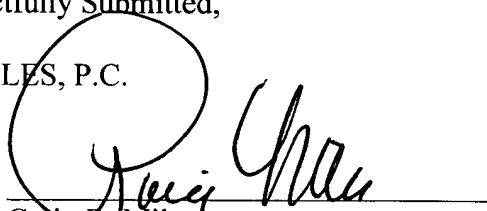
USPTO Customer No.: 39208

Dated this 28 day of February, 2007

Respectfully Submitted,

CR MILES, P.C.

By:



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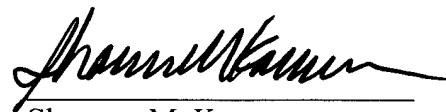
CERTIFICATE OF EXPRESS MAILING

I, Shannon M. Kammerer, hereby certify to the truth of the following items:

1. I am an employee of CR MILES P.C., 405 Mason Court, Suite 119, Fort Collins, CO 80524.
2. I have this day deposited the attached firm Letter of Transmittal (2 page(s)) along with a Post Card Receipt for return to the undersigned with the United States Postal Service as "Express Mail" for mailing to:

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P.O. Box 1450
Alexandria, VA 22313-1450

Dated this 28 day of February, 2007



Shannon M. Kammerer